Memorandum

To: Luke Stowe, City Manager

From: Hitesh Desai, CFO/City Treasurer

Subject: September 2026 Monthly Financial Report

Date: November 6, 2026

Please find attached the financial statements as of September 30, 2026. The Financials below are unaudited.

If there are any questions on the attached report, please contact me by phone at (847) 448-8082 or by email: hdesai@cityofevanston.org. For additional financial reports, please visit: https://www.cityofevanston.org/government/transparency/budget_financial_reports.php

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Hitesh Desai, Treasurer of the City of Evanston, hereby affirm that I have reviewed the September 30, 2026 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

Hitesh Desai, Treasurer

Section 1 – Cash and Fund Balance Summary

Table 1 shows the ending fund and cash balances for each Fund as of September 30, 2026. The figures in Table 1 are based on audited FY 2025 year ending fund balances plus unaudited FY 2026 actual revenues and expenses. The FY 2025 audit was conducted by Sikich, LLP from January through June 2026 and published to the City website on June 26, 2026.

Cash balance represents liquid cash and/or invested assets which can be used (or easily sold) to support and fund current operations. Fund balance includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses. All monthly fund and cash balances are unaudited.

Table 1
FY 2026 Cash and Fund Balance Summary (as of September 30, 2026)

Fund #	Fund	Revenue	Expense	Net	Fund Balance	Cash Balance
100	General	96,869,684	105,266,520	**(8,396,836)**	34,063,900	25,220,562
130	Parks and Recreation	12,288,010	13,274,484	**(986,474)**	(986,474)	(985,080)
170	American Rescue Plan	163,619	4,103,611	**(3,939,992)**	(3,483,105)	7,607,985
175	General Assistance	295,222	964,523	**(669,302)**	188,193	188,194
176	Human Services	4,832,210	4,217,174	**615,035**	801,697	801,697
177	Reparations	1,004,648	1,101,392	**(96,744)**	(78,209)	(78,209)
178	Sustainability	739,161	652,260	**86,901**	866,647	866,647
180	Good Neighbor	3,164,097	3,158,133	**5,964**	382,991	382,991
185	Library	6,270,227	7,353,478	**(1,083,251)**	3,021,612	3,021,612
186	Library Debt Service	273,911	95,713	**178,198**	180,976	180,977
187	Library Capital Improvement FD	1,003,649	490,573	**513,076**	513,076	513,076
200	MFT	2,883,903	2,755,397	**128,507**	5,229,684	6,581,994
205	E911	1,103,173	1,295,900	**(192,727)**	556,455	210,415
206	Foreign Fire Insurance	-	-	-	296,709	-
210	Special Service Area (SSA) #9	358,835	291,532	**67,303**	18,157	18,157
215	CDBG	159,159	709,259	**(550,100)**	(490,777)	(490,777)
220	CD Loan	132,046	114,489	**17,557**	410,805	410,806
240	Home	160,115	170,997	**(10,882)**	25,081	25,080
250	Affordable Housing	1,513,445	421,155	**1,092,290**	6,172,236	6,172,236
320	Debt Service	14,027,751	7,326,938	**6,700,814**	8,739,237	8,739,237
330	Howard Ridge	1,177,595	762,256	**415,339**	3,422,944	3,409,563
335	West Evanston	1,682,506	1,361,644	**320,863**	4,115,627	4,115,627
340	Dempster-Dodge-TIF	311,895	149,729	**162,166**	1,465,668	1,465,667
345	Chicago Main-TIF	1,077,059	244,613	**832,446**	883,217	1,808,486
350	Special Service Area (SSA) #6	126,102	105,669	**20,433**	76,418	76,418
355	Special Service Area (SSA) #7	84,162	67,211	**16,951**	28,475	28,474
360	Special Service Area (SSA) #8	33,868	31,326	**2,542**	10,206	10,207
361	Special Service Area (SSA) #10	186,129	75,311	**110,818**	18,194	18,194
365	Five-Fifth TIF	895,202	53,887	**841,315**	1,902,370	1,902,372
415	Capital Improvements	26,458,268	7,251,690	**19,206,578**	547,272	5,308,458
416	Crown Construction	105,838	539,429	**(433,592)**	4,525,156	4,525,156
417	Crown Community CTR Maintenance	131,250	-	**131,250**	1,146,283	1,146,283
420	Special Assessment	1,129,543	294,406	**835,137**	1,096,205	1,096,205
505	Parking	8,422,645	7,631,106	**791,539**	2,879,506	2,341,109
510	Water	27,543,559	35,389,349	**(7,845,790)**	(1,951,505)	(8,864,647)
515	Sewer	6,347,742	5,842,399	**505,343**	10,539,548	8,569,427
520	Solid Waste	4,893,131	5,594,557	**(701,426)**	3,258,965	2,001,378
600	Fleet	3,199,123	2,965,014	**234,109**	2,114,345	524,343
601	Equipment Replacement	1,023,351	1,925,458	**(902,107)**	1,266,143	472,969
605	Insurance	17,012,082	18,312,800	**(1,300,718)**	3,302,768	5,795,803
	All Funds Total	**249,083,913**	**242,361,382**	**6,722,531**	**97,076,698**	**95,139,089**

Section 2 - General Fund Revenues and Expenses

The financials as of September 30, 2026 show the General Fund with a fund balance of $34,063,900, and a cash balance of $25,220,562.

There is a three (3) month lag in some of the state distributed revenues like Sales Tax, Home Rule Sales Tax, Use Tax, and Telecommunication Tax. The City will not receive the August 2026 allocations until November 2026.

Other notes about General Fund Expenses and Revenues:

- The Parks and Recreation Department was included in General Fund in FY 2025, but has been moved to the new Parks and Recreation Fund in FY 2026. Beginning with the July 2026 Financial Report, the Parks and Recreation Fund actuals from FY 2025 have been removed from the General Fund totals in Tables 2 and 3.
- The first $1,000,000 of Real Estate Transfer Tax (RETT) revenues were recorded to the Reparations Fund by the end of March 2026. The General Fund has received $4,022,090 of RETT revenue as of September 30, 2026.
- In August 2026, $3,706,000 was transferred from General Fund to Parks Fund, approximately two-thirds (8 out of 12 months) of the budgeted total interfund transfer to Parks Fund in FY 2026.

Table 2
*FY 2026 General Fund Actual Revenues (through September 30, 2026)**

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual
51017 - PENSION PROPERTY TAX	19,990,105	11,631,903	58%	10,732,561
51525 - SALES TAX - BASIC	15,200,000	12,184,250	80%	10,930,714
51545 - STATE INCOME TAX	14,200,000	11,568,232	81%	11,008,494
51530 - SALES TAX - HOME RULE	12,600,000	9,546,341	76%	8,597,558
51015 - PROPERTY TAXES	9,949,797	2,945,651	30%	5,102,376
52080 - BUILDING PERMITS	5,250,000	3,766,285	72%	10,500,869
52505 - TICKET FINES-PARKING	4,100,000	2,940,664	72%	2,910,583
53675 - AMBULANCE SERVICE	3,800,000	2,593,343	68%	2,331,075
51595 - LIQUOR TAX	3,300,000	2,071,046	63%	2,159,872
51600 - PARKING TAX	3,000,000	2,200,032	73%	1,936,999
51620 - REAL ESTATE TRANSFER TAX**	3,000,000	4,022,090	134%	2,565,599
51565 - ELECTRIC UTILITY TAX	2,800,000	2,171,585	78%	2,103,798
52010 - WHEEL TAX	2,800,000	2,155,455	77%	2,282,906
51550 - MUNICIPAL HOTEL TAX	2,350,000	1,732,027	74%	1,631,718
51605 - PERSONAL PROPERTY REPLACEME	2,000,000	1,255,680	63%	1,126,781
51570 - NATURAL GAS UTILITY TAX	1,500,000	1,376,680	92%	1,208,392
53676 - GEMT SERVICE REVENUE	1,500,000	1,450,329	97%	1,581,783
51630 - AMUSEMENT TAX	1,400,000	1,159,215	83%	915,288
51540 - ATHLETIC CONTEST TAX	1,300,000	551,740	42%	316,133
51590 - EVANSTON MOTOR FUEL TAX	1,000,000	791,751	79%	701,327
51625 - TELECOMMUNICATIONS TAX	1,000,000	690,281	69%	801,413
56501 - INVESTMENT INCOME	1,000,000	919,757	92%	1,601,963
ALL OTHER GF REVENUE	11,955,434	8,961,391	75%	8,196,161
TRANSFERS FROM OTHER FUNDS	10,740,182	8,183,957	76%	7,943,802
GF TOTAL***	135,735,518	96,869,684	71%	99,188,165

* Parks and Recreation Fund (130) financials have been separated from the General Fund (100) totals. Section 3 provides more details on the Parks and Recreation Fund.
**This figure EXCLUDES the $1.0M budgeted for the Reparations Fund. The Reparations Fund has received $1.0M (100%) Real Estate Transfer Tax (RETT) revenue through March 31, 2026.
***The $12.1M "Use of Fund Balance" is excluded from Budget Total because no actual revenues will be recorded.

Table 3
FY 2026 General Fund Actual Expenses (through September 30, 2026)
*By Department**

Funds	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
Expenses						
13 CITY COUNCIL	501,937	354,278	71%	594,319	351,343	59%
14 CITY CLERK	540,681	393,452	73%	538,319	393,136	73%
15 CITY MANAGER'S OFFICE	17,036,912	13,797,165	81%	12,228,582	8,859,452	72%
17 LAW	1,630,641	1,146,924	70%	1,521,045	1,348,929	89%
19 ADMINISTRATIVE SERVICES	12,937,120	9,988,847	77%	13,527,596	9,697,585	72%
21 COMMUNITY DEVELOPMENT	4,903,165	3,101,207	63%	5,078,229	3,143,119	62%
22 POLICE	37,909,695	28,083,850	74%	36,152,937	26,879,388	74%
23 FIRE MGMT & SUPPORT	23,879,720	17,734,792	74%	23,294,964	17,394,337	75%
24 HEALTH	1,826,349	1,410,817	77%	1,969,411	1,368,370	69%
30 PARKS AND RECREATION*	-	-	0%	-	-	0%
40 PUBLIC WORKS AGENCY	17,114,669	10,743,056	63%	16,350,871	11,186,312	68%
99 NON-DEPARTMENTAL	29,448,839	18,512,132	63%	24,261,149	15,535,681	64%
Expenses Total	**147,729,728**	**105,266,521**	**71%**	**135,517,423**	**96,157,653**	**71%**

*Parks and Recreation Fund (130) financials have been separated from the General Fund (100) totals. Section 3 provides more details on the Parks and Recreation Fund.

Police and Fire Overtime

Through September 30, 2026, Police has spent 113% of budgeted overtime and Fire has spent 104% of budgeted overtime.

Table 4
FY 2026 Police and Fire Overtime YTD Expenses (through September 30, 2026)

General Fund OT Costs	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 Budget	FY 2025 YTD Actual	% of Budget
Police	2,012,016	2,279,879	113%	2,036,349	1,898,282	93%
Fire	1,294,500	1,350,328	104%	1,329,500	1,161,597	87%

Section 3 - Parks and Recreation Fund

The financials as of September 30, 2026 show the Parks and Recreation Fund with a fund balance of ($986,474), and a cash balance of ($985,080).

Table 5
FY 2026 Parks and Recreation Fund Actual Revenues (through September 30, 2026)

Revenue	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 YTD Actual*
53565 - RECREATION PROGRAM FEES	8,591,000	6,697,523	78%	6,277,503
51015 - PROPERTY TAXES	1,000,000	750,000	75%	
55251 - GRANTS AND AID	536,000	301,245	56%	382,417
53203 - CONCESSIONS	235,000	135,543	58%	78,871
ALL OTHER PARKS FUND REVENUE	339,500	697,699	206%	943,704
TRANSFERS FROM GENERAL FUND	5,558,702	3,706,000	67%	0
PARKS FUND TOTAL	16,260,202	12,288,010	76%	7,682,494

*FY 2025 Actuals are from Parks Department Revenues in General Fund in FY 2025.

Table 6
FY 2026 Parks and Recreation Fund Actual Expenses (through September 30, 2026) By Division

Parks Divisions	FY 2026 Budget	FY 2026 YTD Actual	% of Budget	FY 2025 Budget*	FY 2025 Actual YTD*	% of Budget
Expenses						
Parks Administration	2,583,828	2,102,987	81%	2,847,291	2,091,572	73%
Enrichment & Specialty Programs	4,449,911	3,276,628	74%	4,375,602	3,161,137	72%
Senior Services	1,567,359	1,114,452	71%	1,513,021	1,159,968	77%
Lakefront & Athletics	2,324,303	1,960,809	84%	2,045,349	1,848,103	90%
Conservation & Outdoors	1,468,263	925,516	63%	1,337,144	1,020,010	76%
Culture & Arts	2,371,240	1,723,268	73%	2,234,195	1,665,075	75%
Accessible Recreation	1,495,298	1,176,830	79%	1,408,378	1,061,732	75%
Greenways**	-	993,994		-	-	
Expenses Total	**16,260,202**	**13,274,483**	**82%**	**15,760,980**	**12,007,597**	**76%**

*FY 2025 Actuals are from Parks Department Revenues in General Fund in FY 2025.
**The Greenways unit was moved from Public Works to the Parks Department in April 2026

Section 4 - Enterprise Funds

Parking Fund
Through September 30, 2026, the Parking Fund is showing a fund balance of $2,879,506 and a cash balance of $2,341,109.

Water Fund
Through September 30, 2026, the Water Fund is showing a fund balance of ($1,951,505) and a cash balance of ($8,864,647).

Sewer Fund
Through September 30, 2026, the Sewer Fund is showing a fund balance of $10,539,548 and a cash balance of $8,569,427.

Solid Waste Fund
Through September 30, 2026, the Solid Waste Fund is showing a fund balance of $3,258,965 and a cash balance of $2,001,378.

Section 5 - Other Funds

Capital Improvements Fund
Through September 30, 2026, the CIP Fund is showing a fund balance of $547,272 and a cash balance of $5,308,458. The difference between Cash and Fund Balance is largely attributed to cash on hand for projects completed but not yet invoiced by the Illinois Department of Transportation (IDOT).

Fleet Fund
Through September 30, 2026, the Fleet Fund is showing a fund balance of $2,114,345 and a cash balance of $524,343. The difference between cash and fund balance is primarily due to inventory on hand.

Insurance Fund
Through September 30, 2026, the Insurance Fund is showing a fund balance of $3,302,768 and a cash balance of $5,792,626.

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
100 GENERAL FUND						
Revenue						
Charges for Services	5,163,700	3,756,715	73%	12,765,709	10,254,947	80%
Fines and Forfeitures	4,583,000	3,153,718	69%	4,375,000	3,132,507	72%
Interest Income	1,000,000	919,757	92%	750,000	1,601,963	214%
Interfund Transfers	10,740,182	8,183,957	76%	10,031,740	7,943,802	79%
Intergovernmental Revenue	3,163,434	3,215,267	102%	4,404,334	3,114,709	71%
Licenses, Permits and Fees	8,998,300	6,668,064	74%	9,597,300	12,983,543	135%
Other Revenue	1,952,000	861,628	44%	1,849,000	1,611,712	87%
Other Taxes	70,195,000	55,533,023	79%	67,015,000	50,392,539	75%
Property Taxes	29,939,902	14,577,554	49%	29,439,902	15,834,937	54%
Revenue Total	**135,735,518**	**96,869,684**	**71%**	**140,227,985**	**106,870,659**	**76%**
Expenses						
Capital Outlay	325,500	153,724	47%	398,978	50,704	13%
Community Sponsored Organizations	120,000	4,995	4%	120,000	100,377	84%
Contingencies	125,000	15,030	12%	125,000	322,824	258%
Insurance and Other Chargebacks	32,904,477	18,694,508	57%	33,489,844	18,435,171	55%
Interfund Transfers	9,360,802	8,557,575	91%	4,457,100	3,242,819	73%
Miscellaneous	745,701	705,838	95%	1,029,798	910,409	88%
Salary and Benefits	87,764,576	64,389,409	73%	94,716,118	71,774,258	76%
Services and Supplies	16,383,672	12,745,442	78%	16,941,564	13,328,687	79%
Expenses Total	**147,729,728**	**105,266,520**	**71%**	**151,278,402**	**108,165,250**	**72%**
130 PARKS AND RECREATION FUND						
Revenue						
Charges for Services	9,001,000	7,074,893	79%			
Interest Income	0	56,400				
Interfund Transfers	5,558,702	3,706,000	67%			
Intergovernmental Revenue	536,000	321,245	60%			
Licenses, Permits and Fees	76,000	86,926	114%			
Other Revenue	88,500	292,546	331%			
Property Taxes	1,000,000	750,000	75%			
Revenue Total	**16,260,202**	**12,288,010**	**76%**			
Expenses						
Capital Outlay	25,000	8,233	33%			
Insurance and Other Chargebacks	425,000	326,794	77%			
Interfund Transfers	455,000	341,250	75%			
Miscellaneous	213,100	122,481	57%			
Salary and Benefits	11,623,389	9,821,494	84%			
Services and Supplies	3,518,713	2,654,231	75%			
Expenses Total	**16,260,202**	**13,274,484**	**82%**			

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
170 AMERICAN RESCUE PLAN						
Revenue						
Interest Income	300,000	163,619	55%	650,000	511,834	79%
Other Revenue	0	0		0	0	
Revenue Total	**300,000**	**163,619**	**55%**	**650,000**	**511,834**	**79%**
Expenses						
Capital Outlay	215,088	47,468	22%	2,431,300	1,120,185	46%
Community Sponsored Organizations	2,604,074	1,036,963	40%	2,542,000	62,371	2%
Insurance and Other Chargebacks	281,619	150,529	53%	100,000	16,773	17%
Interfund Transfers	700,000	350,000	50%	1,500,000	1,500,000	100%
Miscellaneous	5,084,146	1,283,581	25%	8,396,724	841,646	10%
Salary and Benefits	136,214	73,748	54%	152,951	0	0%
Services and Supplies	2,517,200	1,161,323	46%	2,940,000	173,753	6%
Expenses Total	**11,538,341**	**4,103,611**	**36%**	**18,062,975**	**3,714,728**	**21%**
175 GENERAL ASSISTANCE FUND						
Revenue						
Interest Income	1,000	17,604	1760%	1,000	44,741	4474%
Other Revenue	27,500	3,043	11%	27,500	19,132	70%
Property Taxes	750,000	274,575	37%	750,000	579,016	77%
Revenue Total	**778,500**	**295,222**	**38%**	**778,500**	**642,890**	**83%**
Expenses						
Miscellaneous	7,000	12,147	174%	7,000	13,707	196%
Salary and Benefits	597,691	460,752	77%	560,420	432,602	77%
Services and Supplies	775,500	491,624	63%	775,500	585,782	76%
Expenses Total	**1,380,191**	**964,523**	**70%**	**1,342,920**	**1,032,092**	**77%**
176 HUMAN SERVICES FUND						
Revenue						
Interest Income	6,000	4,644	77%	6,000	14,054	234%
Intergovernmental Revenue	335,000	215,066	64%	335,000	352,218	105%
Other Revenue	20,000	0	0%	20,000	8,000	40%
Property Taxes	6,150,000	4,612,500	75%	3,650,000	1,825,000	50%
Revenue Total	**6,511,000**	**4,832,210**	**74%**	**4,011,000**	**2,199,272**	**55%**
Expenses						
Community Sponsored Organizations	60,000	540,122	900%	60,000	486,503	811%
Insurance and Other Chargebacks	0	0		0	0	
Miscellaneous	220,000	196,739	89%	210,000	159,136	76%
Salary and Benefits	4,776,188	3,424,589	72%	4,488,979	3,514,042	78%
Services and Supplies	1,560,150	55,725	4%	1,601,998	107,363	7%
Expenses Total	**6,616,338**	**4,217,174**	**64%**	**6,360,977**	**4,267,044**	**67%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
177 REPARATIONS FUND						
Revenue						
Interest Income	2,500	4,648	186%	2,500	6,098	244%
Intergovernmental Revenue				100,000	0	0%
Other Revenue				0	1,030	
Other Taxes	1,200,000	1,000,000	83%	1,200,000	1,000,000	83%
Revenue Total	**1,202,500**	**1,004,648**	**84%**	**1,302,500**	**1,007,128**	**77%**
Expenses						
Miscellaneous	1,100,000	1,100,000	100%	1,200,000	1,294,440	108%
Services and Supplies	1,000	1,392	139%	101,000	1,089	1%
Expenses Total	**1,101,000**	**1,101,392**	**100%**	**1,301,000**	**1,295,529**	**100%**
178 SUSTAINABILITY FUND						
Revenue						
Fines and Forfeitures	10,000	0	0%	10,000	0	0%
Interest Income	2,000	12,831	642%	2,000	13,890	694%
Interfund Transfers	730,450	676,330	93%	800,000	715,000	89%
Intergovernmental Revenue	0	50,000		260,000	0	0%
Licenses, Permits and Fees				0	0	
Other Revenue	250,000	0	0%	500,000	0	0%
Revenue Total	**992,450**	**739,161**	**74%**	**1,572,000**	**728,890**	**46%**
Expenses						
Community Sponsored Organizations	250,000	200,000	80%	500,000	0	0%
Miscellaneous	145,000	17,324	12%	190,000	131,535	69%
Salary and Benefits	350,309	308,786	88%	405,513	170,510	42%
Services and Supplies	781,000	126,150	16%	611,000	261,291	43%
Expenses Total	**1,526,309**	**652,260**	**43%**	**1,706,513**	**563,337**	**33%**
180 GOOD NEIGHBOR FUND						
Revenue						
Interest Income	8,000	6,117	76%	0	7,487	
Other Revenue	3,182,700	3,157,980	99%	3,000,000	3,090,000	103%
Revenue Total	**3,190,700**	**3,164,097**	**99%**	**3,000,000**	**3,097,487**	**103%**
Expenses						
Interfund Transfers	3,556,750	3,157,980	89%	3,000,000	3,090,000	103%
Miscellaneous				164,000	0	0%
Services and Supplies	0	153		0	685,998	
Expenses Total	**3,556,750**	**3,158,133**	**89%**	**3,164,000**	**3,775,998**	**119%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
185 LIBRARY FUND						
Revenue						
Charges for Services	1,000	280	28%	1,000	277	28%
Interest Income	25,000	129,156	517%	25,000	229,717	919%
Interfund Transfers	173,750	197,000	113%	173,750	173,570	100%
Intergovernmental Revenue	155,000	177,889	115%	155,000	152,395	98%
Library Revenue	58,000	95,397	164%	82,000	66,434	81%
Other Revenue	602,000	329,710	55%	402,000	248,497	62%
Property Taxes	9,486,782	5,340,678	56%	8,624,347	4,444,135	52%
Revenue Total	**10,501,532**	**6,270,111**	**60%**	**9,463,097**	**5,315,025**	**56%**
Expenses						
Capital Outlay	5,000	0	0%	2,000	880	44%
Insurance and Other Chargebacks	0	4,814				
Interfund Transfers	360,325	270,244	75%	360,325	963,807	267%
Miscellaneous	0	500				
Salary and Benefits	7,957,295	5,588,223	70%	7,524,302	5,089,502	68%
Services and Supplies	2,227,400	1,489,581	67%	2,120,619	1,697,630	80%
Expenses Total	**10,550,020**	**7,353,362**	**70%**	**10,007,246**	**7,751,819**	**77%**
186 LIBRARY DEBT SERVICE FUND						
Revenue						
Property Taxes	547,822	273,911	50%	576,946	288,473	50%
Revenue Total	**547,822**	**273,911**	**50%**	**576,946**	**288,473**	**50%**
Expenses						
Debt Service	547,823	95,713	17%	576,946	103,433	18%
Expenses Total	**547,823**	**95,713**	**17%**	**576,946**	**103,433**	**18%**
187 LIBRARY CAPITAL IMPROVEMENT FD						
Revenue						
Interfund Transfers				0	693,564	
Other Revenue	1,155,000	1,003,649	87%	1,900,000	0	0%
Revenue Total	**1,155,000**	**1,003,649**	**87%**	**1,900,000**	**693,564**	**37%**
Expenses						
Capital Outlay	1,155,000	486,924	42%	1,900,000	0	0%
Services and Supplies	0	3,649				
Expenses Total	**1,155,000**	**490,573**	**42%**	**1,900,000**	**0**	**0%**
200 MOTOR FUEL TAX FUND						
Revenue						
Interest Income	50,000	207,536	415%	50,000	257,502	515%
Intergovernmental Revenue	3,300,000	2,676,368	81%	3,300,000	2,628,674	80%
Revenue Total	**3,350,000**	**2,883,903**	**86%**	**3,350,000**	**2,886,176**	**86%**
Expenses						
Capital Outlay	3,930,000	1,350,742	34%	4,469,650	1,253,383	28%
Salary and Benefits	300,000	0	0%			
Services and Supplies	1,890,000	1,404,655	74%	1,890,000	991,332	52%
Expenses Total	**6,120,000**	**2,755,397**	**45%**	**6,359,650**	**2,244,715**	**35%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
205 EMERGENCY TELEPHONE (E911) FUND						
Revenue						
Interest Income	10,000	6,297	63%	15,000	8,879	59%
Other Revenue				0	9,000	
Other Taxes	1,450,000	1,096,875	76%	1,450,000	1,041,483	72%
Revenue Total	**1,460,000**	**1,103,173**	**76%**	**1,465,000**	**1,059,362**	**72%**
Expenses						
Capital Outlay	370,000	48,101	13%	445,000	251,272	56%
Insurance and Other Chargebacks	19,142	14,357	75%	19,142	14,355	75%
Interfund Transfers	100,000	75,000	75%	100,000	74,997	75%
Salary and Benefits	851,620	647,738	76%	903,749	586,022	65%
Services and Supplies	492,550	510,704	104%	394,950	383,324	97%
Expenses Total	**1,833,312**	**1,295,900**	**71%**	**1,862,841**	**1,309,970**	**70%**
206 FOREIGN FIRE INSURANCE						
Revenue						
Other Taxes	250,000	0	0%	250,000	0	0%
Revenue Total	**250,000**	**0**	**0%**	**250,000**	**0**	**0%**
Expenses						
Capital Outlay	200,000	0	0%	200,000	0	0%
Expenses Total	**200,000**	**0**	**0%**	**200,000**	**0**	**0%**
210 SPECIAL SERVICE AREA (SSA) #9						
Revenue						
Interest Income	0	1,505		0	2,223	
Property Taxes	675,000	357,330	53%	642,145	287,504	45%
Revenue Total	**675,000**	**358,835**	**53%**	**642,145**	**289,727**	**45%**
Expenses						
Services and Supplies	675,000	291,532	43%	642,145	287,504	45%
Expenses Total	**675,000**	**291,532**	**43%**	**642,145**	**287,504**	**45%**
215 CDBG FUND						
Revenue						
Interest Income	0	34		0	1,430	
Intergovernmental Revenue	1,862,559	158,041	8%	2,616,400	14,015	1%
Other Revenue	0	1,084		0	161,622	
Revenue Total	**1,862,559**	**159,159**	**9%**	**2,616,400**	**177,068**	**7%**
Expenses						
Capital Outlay	600,000	133,431	22%	1,160,000	211,100	18%
Community Sponsored Organizations				0	117,500	
Insurance and Other Chargebacks	0	215,638		0	178,894	
Miscellaneous	830,322	84,417	10%	2,198,445	217	0%
Salary and Benefits	323,887	252,246	78%	319,903	247,185	77%
Services and Supplies	108,350	23,528	22%	110,650	32,937	30%
Expenses Total	**1,862,559**	**709,259**	**38%**	**3,788,998**	**787,833**	**21%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
220 CDBG LOAN FUND						
Revenue						
Interest Income	5,000	11,260	225%	5,000	12,139	243%
Other Revenue	303,000	120,785	40%	301,565	45,959	15%
Revenue Total	**308,000**	**132,046**	**43%**	**306,565**	**58,098**	**19%**
Expenses						
Services and Supplies	308,000	114,489	37%	306,565	22,535	7%
Expenses Total	**308,000**	**114,489**	**37%**	**306,565**	**22,535**	**7%**
230 GRANTS FUND						
Revenue						
Intergovernmental Revenue	1,000,000	0	0%			
Revenue Total	**1,000,000**	**0**	**0%**			
Expenses						
Miscellaneous	1,000,000	0	0%			
Expenses Total	**1,000,000**	**0**	**0%**			
240 HOME FUND						
Revenue						
Interest Income	150	1,082	722%	150	982	654%
Intergovernmental Revenue	2,049,838	137,462	7%	2,256,469	15,673	1%
Other Revenue	25,000	21,570	86%	25,000	20,413	82%
Revenue Total	**2,074,988**	**160,115**	**8%**	**2,281,619**	**37,067**	**2%**
Expenses						
Insurance and Other Chargebacks	1,105,063	63,343	6%	1,150,000	0	0%
Miscellaneous	2,000	0	0%	2,000	0	0%
Salary and Benefits	13,240	9,670	73%	42,847	31,013	72%
Services and Supplies	954,685	97,984	10%	1,081,065	35,918	3%
Expenses Total	**2,074,988**	**170,997**	**8%**	**2,275,912**	**66,932**	**3%**
250 AFFORDABLE HOUSING FUND						
Revenue						
Interest Income	40,000	149,184	373%	40,000	148,840	372%
Interfund Transfers	1,060,900	1,052,660	99%	1,000,000	1,030,000	103%
Intergovernmental Revenue	97,008	104,629	108%	0	10,493	
Other Revenue	1,130,000	97,917	9%	130,000	367,464	283%
Other Taxes	50,000	109,055	218%	50,000	63,058	126%
Revenue Total	**2,377,908**	**1,513,445**	**64%**	**1,220,000**	**1,619,854**	**133%**
Expenses						
Community Sponsored Organizations	90,000	94,906	105%	0	10,493	
Insurance and Other Chargebacks	7,008	6,199	88%	0	(11,949)	
Miscellaneous	1,001,500	121,553	12%	1,001,500	37,999	4%
Salary and Benefits	412,364	159,602	39%	175,980	70,149	40%
Services and Supplies	1,185,000	38,895	3%	1,185,000	613,694	52%
Expenses Total	**2,695,872**	**421,155**	**16%**	**2,362,480**	**720,386**	**30%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
320 DEBT SERVICE FUND						
Revenue						
Interest Income	50,000	113,101	226%	10,000	290,179	2902%
Interfund Transfers	1,714,409	2,285,807	133%	1,822,547	1,098,340	60%
Other Revenue	1,192,296	4,860,641	408%	1,393,221	0	0%
Property Taxes	12,766,093	6,768,203	53%	12,766,093	7,015,553	55%
Revenue Total	**15,722,798**	**14,027,751**	**89%**	**15,991,861**	**8,404,072**	**53%**
Expenses						
Debt Service	15,614,798	7,290,545	47%	15,981,861	2,617,870	16%
Services and Supplies	108,000	36,393	34%	7,000	6,300	90%
Expenses Total	**15,722,798**	**7,326,938**	**47%**	**15,988,861**	**2,624,170**	**16%**
330 HOWARD-RIDGE TIF FUND						
Revenue						
Interest Income	40,000	74,970	187%	12,000	45,196	377%
Other Revenue	500,000	24,500	5%	0	35,000	
Property Taxes	1,336,000	1,078,125	81%	1,336,000	621,611	47%
Revenue Total	**1,876,000**	**1,177,595**	**63%**	**1,348,000**	**701,807**	**52%**
Expenses						
Capital Outlay	700,000	464,323	66%	100,000	4,738	5%
Interfund Transfers	347,313	260,485	75%	343,913	257,931	75%
Miscellaneous	75,000	28,562	38%	350,000	32,925	9%
Services and Supplies	5,574	8,887	159%	63,500	6,849	11%
Expenses Total	**1,127,887**	**762,256**	**68%**	**857,413**	**302,444**	**35%**
335 WEST EVANSTON TIF FUND						
Revenue						
Interest Income	30,000	94,718	316%	6,000	57,050	951%
Property Taxes	2,211,000	1,587,788	72%	2,211,000	1,122,123	51%
Revenue Total	**2,241,000**	**1,682,506**	**75%**	**2,217,000**	**1,179,173**	**53%**
Expenses						
Capital Outlay	2,000,000	1,254,541	63%	1,560,790	620,113	40%
Interfund Transfers	110,550	82,913	75%	110,550	82,917	75%
Miscellaneous	150,000	22,786	15%	52,000	51,064	98%
Services and Supplies	1,830,574	1,404	0%	1,100,000	1,527	0%
Expenses Total	**4,091,124**	**1,361,644**	**33%**	**2,823,340**	**755,620**	**27%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
340 DEMPSTER-DODGE TIF FUND						
Revenue						
Interest Income	3,000	31,130	1038%	3,000	22,370	746%
Property Taxes	488,000	280,765	58%	488,000	268,898	55%
Revenue Total	**491,000**	**311,895**	**64%**	**491,000**	**291,269**	**59%**
Expenses						
Interfund Transfers	195,123	146,342	75%	193,343	145,008	75%
Miscellaneous	200,000	2,662	1%	10,000	4,375	44%
Services and Supplies	4,787	725	15%	2,000	1,073	54%
Expenses Total	**399,910**	**149,729**	**37%**	**205,343**	**150,456**	**73%**
345 CHICAGO-MAIN TIF						
Revenue						
Interest Income	20,000	34,054	170%	10,000	23,418	234%
Other Revenue	1,200,000	0	0%			
Property Taxes	1,295,000	1,043,005	81%	1,295,000	617,800	48%
Revenue Total	**2,515,000**	**1,077,059**	**43%**	**1,305,000**	**641,219**	**49%**
Expenses						
Capital Outlay	945,000	3,080	0%	260,000	690,365	266%
Interfund Transfers	308,370	231,278	75%	307,990	230,994	75%
Miscellaneous	300,000	9,524	3%	540,000	26,897	5%
Services and Supplies	55,574	731	1%	50,010	14,363	29%
Expenses Total	**1,608,944**	**244,613**	**15%**	**1,158,000**	**962,619**	**83%**
350 SPECIAL SERVICE AREA (SSA) #6						
Revenue						
Interest Income	250	2,181	872%	250	4,490	1796%
Property Taxes	210,000	123,921	59%	221,000	119,212	54%
Revenue Total	**210,250**	**126,102**	**60%**	**221,250**	**123,702**	**56%**
Expenses						
Services and Supplies	210,000	105,669	50%	220,000	111,175	51%
Expenses Total	**210,000**	**105,669**	**50%**	**220,000**	**111,175**	**51%**
355 SPECIAL SERVICE AREA (SSA) #7						
Revenue						
Interest Income	200	842	421%	200	919	459%
Property Taxes	146,392	83,319	57%	142,000	75,186	53%
Revenue Total	**146,592**	**84,162**	**57%**	**142,200**	**76,105**	**54%**
Expenses						
Services and Supplies	146,392	67,211	46%	140,000	75,186	54%
Expenses Total	**146,392**	**67,211**	**46%**	**140,000**	**75,186**	**54%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
360 SPECIAL SERVICE AREA (SSA) #8						
Revenue						
Interest Income	0	398		0	382	
Property Taxes	62,006	33,470	54%	60,200	31,680	53%
Revenue Total	**62,006**	**33,868**	**55%**	**60,200**	**32,062**	**53%**
Expenses						
Services and Supplies	62,006	31,326	51%	60,200	26,529	44%
Expenses Total	**62,006**	**31,326**	**51%**	**60,200**	**26,529**	**44%**
361 SPECIAL SERVICE AREA (SSA) #10						
Revenue						
Interest Income	0	931				
Property Taxes	97,595	185,198	190%	92,624	0	0%
Revenue Total	**97,595**	**186,129**	**191%**	**92,624**	**0**	**0%**
Expenses						
Services and Supplies	97,595	75,311	77%	90,000	0	0%
Expenses Total	**97,595**	**75,311**	**77%**	**90,000**	**0**	**0%**
365 FIVE FIFTH TIF FUND						
Revenue						
Interest Income	3,500	43,197	1234%	1,000	24,440	2444%
Other Revenue	8,400	6,106	73%	0	1,367	
Property Taxes	1,477,000	845,899	57%	1,477,000	781,508	53%
Revenue Total	**1,488,900**	**895,202**	**60%**	**1,478,000**	**807,315**	**55%**
Expenses						
Capital Outlay	507,361	0	0%	140,520	58,569	42%
Interfund Transfers	73,850	50,355	68%	73,850	55,386	75%
Miscellaneous	300,000	2,807	1%	60,000	2,974	5%
Services and Supplies	1,017,787	725	0%	950,000	1,073	0%
Expenses Total	**1,898,998**	**53,887**	**3%**	**1,224,370**	**118,002**	**10%**
415 CAPITAL IMPROVEMENTS FUND						
Revenue						
Charges for Services	0	43,840				
Interest Income	75,000	120,196	160%	75,000	103,422	138%
Intergovernmental Revenue	5,230,000	1,346,460	26%	5,027,000	969,914	19%
Licenses, Permits and Fees	594,000	598,845	101%	0	637,719	
Other Revenue	26,253,000	24,348,926	93%	21,225,000	1,089,466	5%
Revenue Total	**32,152,000**	**26,458,268**	**82%**	**26,327,000**	**2,800,522**	**11%**
Expenses						
Capital Outlay	28,958,000	6,804,428	23%	24,532,000	7,577,312	31%
Services and Supplies	2,670,000	447,261	17%	1,690,000	1,193,375	71%
Expenses Total	**31,628,000**	**7,251,690**	**23%**	**26,222,000**	**8,770,687**	**33%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
416 CROWN CONSTRUCTION FUND						
Revenue						
Interest Income	60,000	105,838	176%	10,000	124,016	1240%
Other Revenue	1,000,000	0	0%	1,000,000	15,684	2%
Revenue Total	**1,060,000**	**105,838**	**10%**	**1,010,000**	**139,700**	**14%**
Expenses						
Capital Outlay	300,000	59,944	20%	200,000	291,262	146%
Interfund Transfers	629,869	472,402	75%	588,369	441,279	75%
Services and Supplies	60	7,084	11807%	60	8,343	13905%
Expenses Total	**929,929**	**539,429**	**58%**	**788,429**	**740,884**	**94%**
417 CROWN COMMUNITY CTR MAINTENANCE						
Revenue						
Interfund Transfers	175,000	131,250	75%	175,000	131,247	75%
Revenue Total	**175,000**	**131,250**	**75%**	**175,000**	**131,247**	**75%**
Expenses						
Capital Outlay	175,000	0	0%	175,000	0	0%
Expenses Total	**175,000**	**0**	**0%**	**175,000**	**0**	**0%**
420 SPECIAL ASSESSMENT FUND						
Revenue						
Interest Income	10,000	24,554	246%	20,000	51,379	257%
Interfund Transfers	0	1,000,000				
Other Taxes	210,000	104,989	50%	200,000	131,417	66%
Revenue Total	**220,000**	**1,129,543**	**513%**	**220,000**	**182,796**	**83%**
Expenses						
Capital Outlay	500,000	170,104	34%	1,650,000	15,542	1%
Interfund Transfers	165,676	124,257	75%	230,631	0	0%
Services and Supplies	50	45	90%	50	45	90%
Expenses Total	**665,726**	**294,406**	**44%**	**1,880,681**	**15,587**	**1%**
505 PARKING SYSTEM FUND						
Revenue						
Charges for Services	9,455,000	7,768,793	82%	8,980,000	7,421,049	83%
Interest Income	60,000	81,261	135%	40,000	84,873	212%
Licenses, Permits and Fees				300,000	0	0%
Other Revenue	798,900	572,591	72%	538,900	425,065	79%
Revenue Total	**10,313,900**	**8,422,645**	**82%**	**9,858,900**	**7,930,986**	**80%**
Expenses						
Capital Outlay	775,000	41,740	5%	2,425,000	1,112,468	46%
Debt Service	76,900	14,825	19%	76,900	15,950	21%
Insurance and Other Chargebacks	369,077	276,808	75%	369,077	276,804	75%
Interfund Transfers	3,269,562	2,452,172	75%	3,180,390	2,385,288	75%
Miscellaneous	118,000	0	0%			
Salary and Benefits	1,511,040	1,169,460	77%	1,310,682	958,611	73%
Services and Supplies	4,550,900	3,676,102	81%	4,521,650	3,462,275	77%
Expenses Total	**10,670,479**	**7,631,106**	**72%**	**11,883,699**	**8,211,396**	**69%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
510 WATER FUND						
Revenue						
Charges for Services	29,673,000	22,404,091	76%	28,625,100	22,016,063	77%
Interest Income	300,000	440,268	147%	150,000	557,474	372%
Intergovernmental Revenue				0	794,663	
Licenses, Permits and Fees	50,000	59,139	118%	50,000	41,643	83%
Other Revenue	34,232,150	4,640,060	14%	35,718,235	13,620,756	38%
Revenue Total	**64,255,150**	**27,543,559**	**43%**	**64,543,335**	**37,030,599**	**57%**
Expenses						
Capital Outlay	32,693,000	15,988,526	49%	37,825,905	11,554,291	31%
Contingencies				0	9	
Debt Service	7,532,420	3,066,182	41%	6,395,895	2,127,773	33%
Insurance and Other Chargebacks	1,696,635	1,283,560	76%	1,665,135	1,248,849	75%
Interfund Transfers	4,486,870	3,365,153	75%	4,363,000	3,272,256	75%
Miscellaneous	0	414,502				
Salary and Benefits	7,804,298	5,498,078	70%	7,523,277	5,380,224	72%
Services and Supplies	10,418,110	5,773,349	55%	11,015,370	5,559,071	50%
Expenses Total	**64,631,333**	**35,389,349**	**55%**	**68,788,582**	**29,142,473**	**42%**
515 SEWER FUND						
Revenue						
Charges for Services	8,080,000	6,260,762	77%	8,080,000	6,407,804	79%
Interest Income	80,000	86,980	109%	80,000	230,879	289%
Other Revenue	3,751,000	0	0%	1,000	0	0%
Revenue Total	**11,911,000**	**6,347,742**	**53%**	**8,161,000**	**6,638,683**	**81%**
Expenses						
Capital Outlay	6,775,000	1,840,864	27%	3,820,000	1,593,152	42%
Debt Service	2,670,779	1,383,326	52%	2,668,164	1,681,583	63%
Insurance and Other Chargebacks	369,800	277,350	75%	369,800	277,353	75%
Interfund Transfers	1,582,008	1,186,506	75%	1,642,251	1,231,686	75%
Salary and Benefits	1,677,715	994,597	59%	1,444,286	954,539	66%
Services and Supplies	363,500	159,756	44%	538,500	260,327	48%
Expenses Total	**13,438,802**	**5,842,399**	**43%**	**10,483,001**	**5,998,640**	**57%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
520 SOLID WASTE FUND						
Revenue						
Charges for Services	5,767,000	4,231,874	73%	5,267,000	3,852,578	73%
Interest Income	3,000	24,583	819%	3,000	60,832	2028%
Interfund Transfers				100,000	0	0%
Licenses, Permits and Fees	351,000	291,494	83%	351,000	233,904	67%
Other Revenue	39,350	7,680	20%	39,350	9,377	24%
Other Taxes	100,000	0	0%			
Property Taxes	450,000	337,500	75%	950,000	475,000	50%
Revenue Total	**6,710,350**	**4,893,131**	**73%**	**6,710,350**	**4,631,691**	**69%**
Expenses						
Capital Outlay	825,000	404,982	49%	825,000	125,710	15%
Interfund Transfers	418,600	313,950	75%	418,600	313,947	75%
Miscellaneous	30,000	11,185	37%	30,000	14,224	47%
Salary and Benefits	1,909,261	1,457,340	76%	1,858,244	1,232,696	66%
Services and Supplies	4,404,909	3,407,099	77%	3,793,214	2,832,506	75%
Expenses Total	**7,587,770**	**5,594,557**	**74%**	**6,925,058**	**4,519,083**	**65%**
600 FLEET SERVICES FUND						
Revenue						
Charges for Services	4,216,140	3,162,105	75%	4,216,140	3,162,096	75%
Interest Income	1,000	8,447	845%	1,000	3,602	360%
Other Revenue	44,000	28,571	65%	44,000	35,679	81%
Revenue Total	**4,261,140**	**3,199,123**	**75%**	**4,261,140**	**3,201,377**	**75%**
Expenses						
Capital Outlay	0	595				
Salary and Benefits	2,093,060	1,255,821	60%	1,715,375	1,279,205	75%
Services and Supplies	2,317,895	1,708,598	74%	2,488,890	1,562,078	63%
Expenses Total	**4,410,955**	**2,965,014**	**67%**	**4,204,265**	**2,841,283**	**68%**
601 EQUIPMENT REPLACEMENT FUND						
Revenue						
Charges for Services	874,885	656,164	75%	874,885	656,163	75%
Interest Income	2,000	17,188	859%	2,000	30,456	1523%
Interfund Transfers	700,000	350,000	50%	1,500,000	1,500,000	100%
Intergovernmental Revenue				0	97,762	
Other Revenue	100,000	0	0%	50,000	54,802	110%
Revenue Total	**1,676,885**	**1,023,351**	**61%**	**2,426,885**	**2,339,183**	**96%**
Expenses						
Capital Outlay	2,800,000	1,825,616	65%	5,296,912	4,429,070	84%
Services and Supplies	0	99,842		200,000	22,827	11%
Expenses Total	**2,800,000**	**1,925,458**	**69%**	**5,496,912**	**4,451,897**	**81%**

Funds	FY 2026 Budget	FY 2026 Actual YTD	% of Budget	FY 2025 Budget	FY 2025 Actual YTD	% of Budget
605 INSURANCE FUND						
Revenue						
Charges for Services	0	18,660		0	9,005	
Insurance	10,158,534	7,536,026	74%	10,175,654	7,334,414	72%
Interest Income	0	81,053		0	55,667	
Other Revenue	12,745,000	9,097,485	71%	12,180,000	8,513,516	70%
Workers Compensation and Liability	386,000	278,858	72%	886,000	644,451	73%
Revenue Total	**23,289,534**	**17,012,082**	**73%**	**23,241,654**	**16,557,053**	**71%**
Expenses						
Insurance and Other Chargebacks	19,083,622	15,202,284	80%	18,412,500	13,667,160	74%
Salary and Benefits	693	5,930	856%	193	4,304	2229%
Services and Supplies	3,893,500	3,104,586	80%	3,961,000	2,789,581	70%
Expenses Total	**22,977,815**	**18,312,800**	**80%**	**22,373,693**	**16,461,045**	**74%**